

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

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Person Responsible

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

Jurisdictional Operating Income Summary

Line	Description (A)	Unadjusted Total Balance at Present Rates (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Test Year Present Rates (E)	Rate Increase and Related Adjustments (F)	Pro Forma Balance at Proposed Rates (G)
1	Operating Revenue	\$24,190,838	\$503,961	\$0	\$503,961	\$291,029	\$794,990
2							
3	Operation and Maintenance Expense	11,553,929	343,390	7,826	351,216	13,429	364,646
4	Depreciation	3,752,305	53,923	59,515	113,438		113,438
5	Amortization of Utility Plant Acq. Adjust.	5,410	0	0	0		0
6	Amortization - Transaction Costs	0	0	0	0		0
7	Taxes Other Than Income	1,555,325	36,544	0	36,544		36,544
8	Income Taxes:						
9	Federal	1,308,866	55	-26,337	-26,282	90,184	63,902
10	State	289,481	12	-5,821	-5,809	19,932	14,123
11	Amortization of I. T. C.	-49,968	0	0	0		0
12	Total Operating Expenses	18,415,348	433,924	35,183	469,107	123,545	592,652
13							
14	Utility Operating Income	\$5,775,490	\$70,037	-\$35,183	\$34,854	\$167,484	\$202,338
15							
16	Rate Base	\$81,836,688	\$2,109,271	-\$35,596	\$2,073,675	\$0	\$2,073,675
17							
18	Rate of Return	7.06%	3.32%		1.68%		9.76%

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D. Leppert

Proposed Test Year Period: Future

Period Reported: Average 2001

Summary of Utility Proposed Adjustments to Operating Income

<u>Line</u>	<u>Account Number</u>	<u>Operating Income Statement Category</u>	<u>Adjustments (C-1, Col. D)</u>	<u>Rate Increase and Related Adjustments (C-1, Col. F)</u>	<u>Total Utility Proposed Adjustments</u>	<u>Associated Income Taxes</u>		<u>Net Operating Income</u>	<u>Supporting Schedule</u>
						<u>State</u>	<u>Federal</u>		
1	460-474	Operating Revenues	\$0	\$291,029	\$291,029	-\$20,896	-\$94,547	\$175,586	C - 2.1
2									
3	601	Salaries & Wages, Employees	0		0	0	0	0	
4	603	Salaries & Wages, Officers	0		0	0	0	0	
5	604	Employee Pensions & Benefits	0		0	0	0	0	
6	615 & 616	Purchased Power & Fuel for Power Prod.	0		0	0	0	0	
7	618	Chemicals	0		0	0	0	0	
8	620	Materials & Supplies	0		0	0	0	0	
9	631	Contractual Services - Engineering	0		0	0	0	0	
10	632	Contractual Services - Accounting	0		0	0	0	0	
11	633	Contractual Services - Legal	0		0	0	0	0	
12	634	Contractual Services - Management	0		0	0	0	0	
13	635	Contractual Services - Other	0		0	0	0	0	
14	641 - 642	Lease Expense	0		0	0	0	0	
15	650	Transportation Expense	0		0	0	0	0	
16	656 - 659	Insurance Expense	0		0	0	0	0	
17	667	Regulatory Commission Exp. Amortization	7,826		7,826	-562	-2,543	-4,722	C - 2.2
18	670	Bad Debt Expense	0	13,429	13,429	-964	-4,363	-8,102	C - 2.3
19	675	Miscellaneous Expense	0		0	0	0	0	
20		SUB-TOTAL O&M	7,826	13,429	21,256	-1,526	-6,905	-12,824	
21	403	Depreciation	59,515		59,515	-4,273	-19,335	-35,907	C - 2.4
24	408	Taxes Other Than Income	0		0	0	0	0	
25		TOTAL EXPENSES (Excluding Income Tax)	67,341	13,429	80,771	-5,799	-26,240	-48,731	
26									
27	409 - 411	Income Taxes - Federal	-26,337	90,184	63,847		-68,307	4,460	C - 2.5
28	409 - 411	State	-5,821	19,932	14,111	-15,097		986	C - 2.5
29									
30		Net Operating income	-\$35,183	\$167,484	\$132,301	\$0	\$0	\$132,301	

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Person Responsible:

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D. Leppert

Proposed Test Year Period: Future

Detailed Adjustments to Operating Income**Operating Revenues**

Line	Description (A)	Pro Forma Present Revenue (B)	Proposed Adjustments (C)	Proposed Revenue (D)
1	Metered Residential	\$1,416	\$818	\$2,234
2	Unmetered Residential	468,111	270,326	738,437
3	Metered Commercial	13,810	7,975	21,785
4				
5	Metered Industrial	0	0	0
6				
7	Public Authorities	0	0	0
8				
9	Sales to Other Utilities	0	0	0
10	Sub-total - Tariff Revenues	\$483,337	\$279,119	\$762,456
11				
12	Public Fire Protection	0	0	0
13	Private Fire Protection	0	0	0
14				
15	Other Revenue	20,624	11,910	32,534
16				
17	Unlocated	0	0	0
18				
19	TOTAL	\$503,961	\$291,029	\$794,990

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Person Responsible:

F. Simpson

Period Reported: 2001

Detailed Adjustments to Operating IncomeLine

1	<u>Regulatory Commission Expense Amortization</u>	
2		
3	An adjustment is made to reflect a three-year amortization of rate case expense. The amount	
4	shown below represents costs allocated to the Woodhaven Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$14,733
10		
11	Outside Legal Services	12,068
12		
13	Other Expenses	<u>24,289</u>
14		
15	Sub-total	\$51,090
16		
17	Amortization of Prior Rate Case Expense	
18	from Docket No. 99-0288	<u>11,425</u>
19		
20	Total Rate Case Cost to be Amortized	62,515
21		
22		
23	Amortization Period (3 Years)	<u>3</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$20,838
27		
28		
29	Forecast	<u>13,012</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$7,826</u> (WP-C1, line 17)

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Woodhaven Water Division

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Person Responsible:

D. Leppert

Period Reported: 2001

Detailed Adjustments to Operating IncomeLine**1 Bad Debt Expense**

2

3

Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.

4

5

6

Adjustment at Present Rates:

7

8

9

Unadjusted Jurisdictional Balance at Present Rates

\$503,961

10

Pro Forma Revenues at Present Rates

\$503,961

11

Percentage Increase

0.00%

12

13

14

Unadjusted Jurisdictional Bad Debt Expense at Present Rates

\$23,255

15

% Metered Revenue Increase from Above

0.00%

16

Pro Forma Bad Debt Expense at Present Rates

\$23,255

17

Unadjusted Jurisdictional Bad Debt Expense at Present Rates

\$23,255

18

Pro Forma Present Adjustment

\$0 (WP-C1, line 18)

19

20

21

Adjustment at Proposed Rates:

22

23

24

Pro Forma Revenue at Present Rates

\$503,961

25

Pro Forma Revenue at Proposed Rates

\$794,990

26

Percentage Increase

57.75%

27

28

29

Pro Forma Bad Debt Expense at Present Rates

\$23,255

30

% Revenue Increase from Above

57.75%

31

Pro Forma Bad Debt Expense at Proposed Rates

\$36,684

32

Pro Forma Bad Debt Expense at Present Rates

23,255

33

34

35

Pro Forma Proposed Adjustment**\$13,429** (WP-C1, line 18)

Period Reported: 2001

Detailed Adjustments to Operating Income

Line

Depreciation Expense

Depreciation expense is adjusted per pro forma adjustments to depreciable Utility Plant in Service as shown on B-4, as well as for proposed adoption of Kankakee Water Division depreciation rates.

Account Number	Account Description	Unadjusted Depreciable Plant Investment (C-12 p1) (C)	Less Retirements (B-4) (D)	Adjusted Depreciable Plant Investment (E)	Proposed Accrual Rate (F)	Adjusted Test Year Depreciation Expense (E X F) (G)	Unadjusted Test Year Depreciation Expense (C-12 p1) (H)	Depreciation Expense Adjustment (G - H) (I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source of Supply							
304	Structures and Improvements	\$54,959	-323	\$54,636	4.17%	\$2,278	\$1,022	\$1,256
305	Collecting & Impounding Reservoirs	0	0	0		0	0	0
306	Lake, River and Other Intakes	0	0	0		0	0	0
307	Wells and Springs	278,331	-2,231	277,100	1.67%	4,628	5,588	-960
309	Supply Mains	21,812	0	21,812	1.89%	412	436	-24
	Pumping Plant							
304	Structures and Improvements	1,633	0	1,633	2.27%	37	33	4
310	Power Generating Equipment	94,852	0	94,852	3.33%	3,159	1,897	1,261
311	Electric Pumping Equipment	265,579	-7,746	257,833	3.13%	8,070	5,312	2,758
	Water Treatment Plant							
304	Structures and Improvements	48,447	0	48,447	2.78%	1,347	0	1,347
320	Water Treatment Equipment	254,957	-6,171	248,786	3.57%	8,882	5,102	3,780
	Transmission & Dist. Plant							
304	Structures and Improvements	997	0	997	4.17%	42	0	42
330	Dist. Reservoirs & Standpipes	207,078	0	207,078	1.67%	3,458	4,142	-684
331	T & D Mains	1,215,025	-1,720	1,213,305	1.89%	22,931	5,697	17,234
333	Services	737,640	-654	736,986	3.33%	24,542	14,755	9,786
334	Meters	14,160	0	14,160	6.21%	879	283	596
334	Meter Installations	5,226	0	5,226	4.44%	232	105	128
335	Hydrants	58,964	-306	58,678	3.95%	2,357	1,125	1,232
339	Other Plant & Misc. Equipment	2,734	0	2,734	5.46%	149	0	149
	General Plant							
304	Structures and Improvements	189,628	0	189,628	4.00%	7,585	357	7,228
344	Laboratory Equipment	5,167	0	5,167	5.00%	258	103	155
340	Office Furniture and Equipment	333,350	-47,240	286,111	4.74%	13,562	1,841	11,720
340	Data Processing Equipment	0	0	0	20.00%	0	0	0
342	Stores Equipment	0	0	0	3.28%	0	0	0
345	Power Equipment	103,917	0	103,917	5.00%	5,196	2,304	2,892
346	Communication Equipment	91,142	0	91,142	12.50%	11,393	1,728	9,665
347	Miscellaneous Equipment	2,027	0	2,027	5.46%	111	52	59
341	Transportation Equipment	70,632	-8,152	64,480	10.77%	6,944	1,374	5,571
343	Tools, Shop and Garage Equip.	33,247	0	33,247	7.31%	2,430	865	1,765
	Subtotal:	\$4,093,525	-\$72,543	\$4,020,982		\$130,683	\$53,923	\$76,960
	CIAC	-923,014		-923,014	1.89%	-17,445	0	-17,445
	Other Adjustments	0		0		0	0	0
	TOTAL:	\$3,170,511	-\$72,543	\$3,097,968		\$113,438	\$53,923	\$59,515

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Period Reported: 2001

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Person Responsible:

F. Simpson

Detailed Adjustments to Operating IncomeLine**Income Taxes**

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The adjustment to Federal and State Income Taxes reflects the changes in Unadjusted Jurisdictional Balance at Present Rates to Pro Forma at Present Rates. The adjustment also reflects the changes in Pro Forma at Present Rates to Pro Forma Balance at Proposed Rates.

<u>Tax Item</u>	<u>Unadjusted at Present</u>	<u>Adjustment</u>	<u>Test Year at Present</u>	<u>Adjustment</u>	<u>ProForma at Proposed</u>
Federal Income Tax	\$55	-\$26,337	-\$26,282	\$90,184	\$63,902 (WP-C1, line 28)
State Income Tax	\$12	-\$5,821	-\$5,809	\$19,932	\$14,123 (WP-C1, line 29)

Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
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Schedule C - 3
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Person Responsible: D. Leppert

Sales Statistics - Total Company

Proposed Test Year Period: Future
Period Reported: 1995 - 2001
Prior Year (1999) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues (B)	1995 MG Sales Volume (C)	1996 Revenues (D)	1996 MG Sales Volume (E)	1997 Revenues (F)	1997 MG Sales Volume (G)	1998 Revenues (H)	1998 MG Sales Volume (I)
1	Residential	\$10,642,032	2,734.5	\$11,331,895	2,655.1	\$12,326,526	2,689.3	\$13,840,669	2,607.5
2									
3	Commercial	3,486,534	1,598.7	3,772,245	1,582.7	3,607,688	1,389.5	3,912,573	1,415.0
4									
5	Industrial	2,863,457	2,021.7	2,355,241	1,803.9	2,097,653	1,716.3	2,234,232	1,730.5
6	Public Fire Protection	908,034		968,339		1,009,462		1,056,540	
7	Private Fire Protection	143,503		132,758		131,618		145,563	
8	All Other Operating Revenue	1,351,914		1,397,042		1,529,940		981,335	
9	Sales For Resale	<u>564,519</u>	<u>187.1</u>	<u>623,041</u>	<u>271.9</u>	<u>639,447</u>	<u>458.1</u>	<u>688,145</u>	<u>464.3</u>
10									
11	Total:	\$19,959,993	6,542.0	\$20,580,561	6,313.5	\$21,342,334	6,253.1	\$22,859,057	6,217.4
12									
13									
14									

Projected - All Under Commission Jurisdiction

17		1999	1999 (mg)	2000	2000 (mg)	2001	2001 (mg)
18		<u>Revenues</u>	<u>Sales Volume</u>	<u>Revenues</u>	<u>Sales Volume</u>	<u>Revenues</u>	<u>Sales Volume</u>
19							
20	Residential	\$14,633,668	2,720.1	\$14,135,840	2,775.2	\$14,269,841	2,801.5
21							
22	Commercial	4,014,578	1,410.0	4,187,128	1,437.3	4,208,773	1,446.7
23							
24	Industrial	2,436,833	1,818.1	2,519,056	1,868.8	2,518,915	1,868.7
25	Public Fire Protection	1,079,224		1,079,039		1,080,218	
26	Private Fire Protection	158,488		154,427		157,170	
27	All Other Operating Revenue	1,565,997		1,884,527		1,430,137	
28	Sales For Resale	<u>671,470</u>	<u>415.0</u>	<u>525,795</u>	<u>272.0</u>	<u>525,784</u>	<u>272.0</u>
29							
30	Total:	\$24,560,258	6,363.2	\$24,485,812	6,353.3	\$24,190,838	6,388.9

Sales Statistics - Woodhaven Water Division

Proposed Test Year Period: Future
Period Reported: 1995 - 2001
Prior Year (1999) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues (B)	1995 MG Sales Volume (C)	1996 Revenues (D)	1996 MG Sales Volume (E)	1997 Revenues (F)	1997 MG Sales Volume (G)	1998 Revenues (H)	1998 MG Sales Volume (I)
1	Residential - Metered	\$1,487	0.4	\$1,617	0.4	\$2,010	0.4	\$1,957	0.4
2	Residential - Unmetered					465,375		464,415	
3	Commercial - Metered	14,585	4.0	13,983	3.7	15,258	3.6	16,002	3.6
4									
5	Industrial - Metered	527	0.0	0	0.0	0	0.0	0	0
6	Public Fire Protection	0		0		0		0	
7	Private Fire Protection	0		0		0		0	
8	All Other Operating Revenue	501,021		515,114		49,542		43,561	
9	Sales to other Utilities	0	0.0	0	0.0	0	0.0	0	0.0
10									
11	Total:	\$517,620	4.4	\$530,714	4.1	\$532,185	4.0	\$525,934	4.0
12									
13									
14									
15									

Projected - All Under Commission Jurisdiction

Line		1999 Revenues	1999 MG Sales Volume	2000 Revenues	2000 MG Sales Volume	2001 Revenues	2001 MG Sales Volume
17							
18							
19							
20	Residential - Metered	\$1,410	0.3	\$1,417	0.5	1,416	0.5
21	Residential - Unmetered	463,352		466,928		468,111	
22	Commercial - Metered	17,312	4.1	13,772	4.1	13,810	4.2
23							
24	Industrial - Metered	0	0.0	0	0.0	0	0
25	Public Fire Protection	0		0		0	
26	Private Fire Protection	0		0		0	
27	All Other Operating Revenue	57,496		20,572		20,624	
28	Sales to other Utilities	0	0.0	0	0.0	0	0
29							
30	Total:	\$539,570	4.4	\$502,689	4.6	\$503,961	4.7

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Person Responsible: D. Leppert

Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1999 Total (E)	Direct PR (F)	Non-Payroll (G)	2000 Total (H)	Direct PR (I)	Non-Payroll (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$24,560,258	\$24,560,258		\$24,485,812	\$24,485,812		\$24,190,838	\$24,190,838
2	601	Salaries & Wages, Employees	3,160,892		3,160,892	3,175,899		3,175,899	3,551,363		3,551,363
3	603	Salaries & Wages, Officers	361,223		361,223	331,818		331,818	364,632		364,632
4	604	Employee Pensions & Benefits		997,427	997,427		1,013,406	1,013,406		1,071,669	1,071,669
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,190,284	1,190,284		1,193,032	1,193,032		1,202,000	1,202,000
6	618	Chemicals		587,534	587,534		558,473	558,473		596,031	596,031
7	620	Materials & Supplies		411,137	411,137		381,733	381,733		389,739	389,739
8	631	Contractual Services - Engineering		9,922	9,922		12,500	12,500		12,181	12,181
9	632	Contractual Services - Accounting		92,823	92,823		59,442	59,442		60,337	60,337
10	633	Contractual Services - Legal		135,990	135,990		147,983	147,983		150,211	150,211
11	634	Contractual Services - Management		1,435,112	1,435,112		1,331,519	1,331,519		1,351,571	1,351,571
12	635	Contractual Services - Other		1,189,888	1,189,888		1,191,374	1,191,374		1,226,632	1,226,632
13	641 - 642	Lease Expense		78,169	78,169		85,818	85,818		87,151	87,151
14	650	Transportation Expense		216,528	216,528		180,966	180,966		183,691	183,691
15	656 - 659	Insurance Expense		334,186	334,186		351,691	351,691		356,987	356,987
16	667	Regulatory Commission Exp. Amortization		416,364	416,364		395,391	395,391		319,892	319,892
17	670	Bad Debt Expense		282,651	282,651		243,728	243,728		245,519	245,519
18	675	Miscellaneous Expense		<u>385,729</u>	<u>385,729</u>		<u>156,515</u>	<u>156,515</u>		<u>384,323</u>	<u>384,323</u>
19		O & M Expenses	3,522,115	7,763,744	11,285,859	3,507,717	7,303,571	10,811,288	3,915,995	7,637,934	11,553,929
20	403	Depreciation Expenses		3,280,552	3,280,552		3,363,277	3,363,277		3,752,305	3,752,305
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,410	5,410
22	407	Amortization - Transaction Costs (Below Line)		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,387,300	1,387,300		1,491,487	1,491,487		1,555,325	1,555,325
24		Income Taxes - Current Federal		1,788,423	1,788,423		1,726,628	1,726,628		1,308,866	1,308,866
25		Income Taxes - Current State		372,227	372,227		382,156	382,156		289,481	289,481
26		Deferred Federal Income Taxes		0	0		0	0		0	0
27		Deferred State Income Taxes		0	0		0	0		0	0
28		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
29		Amortization of I. T. C. - Federal		-48,248	-48,248		-48,276	-48,276		-48,276	-48,276
30		Amortization of I. T. C. - State		<u>-1,692</u>	<u>-1,692</u>		<u>-1,692</u>	<u>-1,692</u>		<u>-1,692</u>	<u>-1,692</u>
31		Utility Operating Expenses	\$3,522,115	\$14,547,716	\$18,069,831	\$3,507,717	\$14,222,561	\$17,730,278	\$3,915,995	\$14,499,353	\$18,415,348
32		Utility Operating Income	-\$3,522,115	\$10,012,542	\$6,490,427	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
33		Gains (Losses) from Disposition of Utility Property (Net)		<u>\$129,364</u>	<u>\$129,364</u>		<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
34		Total Utility Operating Income	-\$3,522,115	\$10,141,906	\$6,619,791	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
35		<u>Other Income and Deductions:</u>									
36		Interest and Dividend Income		64,693	64,693		29,334	29,334		25,066	25,066
37		Allowance for Funds Used During Construction		55,215	55,215		217,768	217,768		0	0
38		Non-Utility Income		408,687	408,687		82,278	82,278		83,811	83,811
39		Miscellaneous Non-Utility Expenses		-106,798	-106,798		-391,431	-391,431		-121,436	-121,436
40		Non-Operating Income Taxes		0	0		-95,046	-95,046		600	600
41		Amortization of Pre-1971 I. T. C.		0	0		0	0		0	0
42		Total Other Income and Deductions		\$421,797	\$421,797		-\$157,097	-\$157,097		-\$11,959	-\$11,959
43		<u>Debt Expense:</u>									
44		Interest Expense		3,099,936	3,099,936		3,216,326	3,216,326		3,308,253	3,308,253
45		Amortization of Debt Discount and Expense		91,867	91,867		83,008	83,008		81,268	81,268
46		Amortization of Premium on Debt		<u>12,631</u>	<u>12,631</u>		<u>12,631</u>	<u>12,631</u>		<u>12,631</u>	<u>12,631</u>
47		Total Debt Expense		\$3,204,434	\$3,204,434		\$3,311,965	\$3,311,965		\$3,402,152	\$3,402,152
48		NET INCOME	-\$3,522,115	\$7,359,269	\$3,837,154	-\$3,507,717	\$6,794,189	\$3,286,472	-\$3,915,995	\$6,277,374	\$2,361,379

* This exhibit includes Sewer Accounts as well.

Period Reported: 1996 - 1998

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1996 Total (E)	Direct PR (F)	Non-Payroll (G)	1997 Total (H)	Direct PR (I)	Non-Payroll (J)	1998 Total (K)
1	460-474	Total Operating Revenues		\$20,580,562	\$20,580,562		\$21,342,334	\$21,342,334		\$22,859,057	\$22,859,057
2	601	Salaries & Wages, Employees	2,877,585		2,877,585	2,838,556		2,838,556	3,059,713		3,059,713
3	603	Salaries & Wages, Officers	440,326		440,326	340,039		340,039	218,063		218,063
4	604	Employee Pensions & Benefits		805,075	805,075		630,592	630,592		850,007	850,007
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,246,685	1,246,685		1,265,109	1,265,109		1,190,271	1,190,271
6	618	Chemicals		636,652	636,652		581,427	581,427		568,249	568,249
7	620	Materials & Supplies		493,666	493,666		423,207	423,207		480,789	480,789
8	631	Contractual Services - Engineering								26,017	26,017
9	632	Contractual Services - Accounting		52,600	52,600		85,825	85,825		45,300	45,300
10	633	Contractual Services - Legal		74,995	74,995		192,799	192,799		77,858	77,858
11	634	Contractual Services - Management		702,969	702,969		813,859	813,859		1,331,835	1,331,835
12	635	Contractual Services - Other		854,841	854,841		801,530	801,530		745,489	745,489
13	641 - 642	Lease Expense		113,415	113,415		50,979	50,979		70,124	70,124
14	650	Transportation Expense		187,338	187,338		169,953	169,953		193,564	193,564
15	656 - 659	Insurance Expense		338,296	338,296		360,958	360,958		326,834	326,834
16	667	Regulatory Commission Exp. Amortization		263,957	263,957		366,478	366,478		377,193	377,193
17	670	Bad Debt Expense		258,568	258,568		397,047	397,047		217,809	217,809
18	675	Miscellaneous Expense		984,552	984,552		890,262	890,262		882,200	882,200
19		O & M Expenses	3,317,911	7,013,609	10,331,520	3,178,595	7,030,025	10,208,620	3,277,776	7,383,539	10,661,315
20	403	Depreciation Expenses		2,528,626	2,528,626		2,924,250	2,924,250		3,068,064	3,068,064
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,407	5,407
22	407	Amortization - Transaction Costs		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,343,694	1,343,694		1,358,273	1,358,273		1,322,066	1,322,066
24		Income Taxes - Current		674,435	674,435		783,699	783,699		1,756,650	1,756,650
25		Deferred Federal Income Taxes		724,886	724,886		542,845	542,845		0	0
26		Deferred State Income Taxes		164,918	164,918		123,504	123,504		0	0
27		Provision for Deferred Income Taxes - Credit		-412,831	-412,831		-202,098	-202,098		0	0
28		Amortization of I. T. C.		-48,477	-48,477		-48,987	-48,987		-49,942	-49,942
29		Utility Operating Expenses	\$3,317,911	\$11,994,270	\$15,312,181	\$3,178,595	\$12,516,921	\$15,695,516	\$3,277,776	\$13,485,784	\$16,763,560
30		Utility Operating Income	-\$3,317,911	\$8,586,292	\$5,268,381	-\$3,178,595	\$8,825,413	\$5,646,818	-\$3,277,776	\$9,373,273	\$6,095,497
31		Gains (Losses) from Disposition of Utility Property (Net)		35,220	35,220		354,756	354,756		-6,674	-6,674
32		Total Utility Operating Income	-\$3,317,911	\$8,621,512	\$5,303,601	-\$3,178,595	\$9,180,169	\$6,001,574	-\$3,277,776	\$9,366,599	\$6,088,823
33		Other Income and Deductions:									
34		Interest and Dividend Income		60,589	60,589		45,256	45,256		79,469	79,469
35		Allowance for Funds Used During Construction		236,365	236,365		16,295	16,295		1,219	1,219
36		Non-Utility Income		-279,993	-279,993		116,016	116,016		84,905	84,905
37		Miscellaneous Non-Utility Expenses		-42,060	-42,060		-33,380	-33,380		-37,835	-37,835
38		Non-Operating Income Taxes									
39		Amortization of Pre-1971 I. T. C.		2,085	2,085		2,085	2,085		0	0
40		Total Other Income and Deductions	\$0	-\$23,014	-\$23,014	\$0	\$146,272	\$146,272		\$127,758	\$127,758
41		Debt Expense:									
42		Interest Expense		3,339,810	3,339,810		3,308,058	3,308,058		3,206,534	3,206,534
43		Amortization of Debt Discount and Expense		94,117	94,117		89,908	89,908		93,373	93,373
44		Amortization of Premium on Debt		18,764	18,764		21,922	21,922		18,051	18,051
45		Total Debt Expense	\$0	\$3,452,691	\$3,452,691	\$0	\$3,419,888	\$3,419,888		\$3,317,958	\$3,317,958
46		NET INCOME	-\$3,317,911	\$5,145,807	\$1,827,896	-\$3,178,595	\$5,906,553	\$2,727,958	-\$3,277,776	\$6,176,399	\$2,898,623

* This exhibit includes Sewer Accounts as well.

Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

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Person Responsible: D. Leppert

Comparative Operating Income Statements for Prior Years and the Test Year - Woodhaven Water Division

Account #	Account Description	Direct PR	Non-PR	1999 Total	Direct PR	Non-PR	2000 Total	Direct PR	Non-PR	2001 Total	
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	460-474	Total Operating Revenues		\$539,570	\$539,570		\$502,689	\$502,689		\$503,961	\$503,961
2	601	Salaries & Wages, Employees	65,851		65,851	63,296		63,296	68,263		68,263
3	603	Salaries & Wages, Officers	9,550		9,550	2,728		2,728	2,942		2,942
4	604	Employee Pensions & Benefits		26,542	26,542		23,646	23,646		24,490	24,490
5	615 & 616	Purchased Power & Fuel for Power Prod.		27,824	27,824		33,836	33,836		34,607	34,607
6	618	Chemicals		14,940	14,940		6,288	6,288		6,431	6,431
7	620	Materials & Supplies		9,074	9,074		9,171	9,171		9,309	9,309
8	631	Contractual Services - Engineering		0	0		0	0		0	0
9	632	Contractual Services - Accounting		0	0		0	0		0	0
10	633	Contractual Services - Legal		8,147	8,147		21	21		21	21
11	634	Contractual Services - Management		115,938	115,938		109,758	109,758		113,124	113,124
12	635	Contractual Services - Other		28,228	28,228		33,431	33,431		33,949	33,949
13	641 - 642	Lease Expense		-650	-650		2,179	2,179		2,171	2,171
14	650	Transportation Expense		3,538	3,538		2,891	2,891		2,935	2,935
15	656 - 659	Insurance Expense		9,952	9,952		6,704	6,704		6,875	6,875
16	667	Regulatory Commission Exp. Amortization		0	0		0	0		13,012	13,012
17	670	Bad Debt Expense		8,024	8,024		23,197	23,197		23,255	23,255
18	675	Miscellaneous Expense		10,168	10,168		572	572		2,006	2,006
19		O & M Expenses	75,401	259,725	335,126	66,024	251,694	317,718	71,205	272,185	343,390
20	403	Depreciation Expenses		48,485	48,485		51,213	51,213		53,923	53,923
21	406	Amortization of Utility Plant Acquisition Adjust.		0	0		0	0		0	0
22	407	Amortization - Transaction Costs (Below Line)		0	0		0	0		0	0
23	408	Taxes Other Than Income		36,352	36,352		35,369	35,369		36,544	36,544
24		Income Taxes - Current Federal		21,436	21,436		9,259	9,259		55	55
25		Income Taxes - Current State		2,923	2,923		2,045	2,045		12	12
26		Deferred Federal Income Taxes		0	0		0	0		0	0
27		Deferred State Income Taxes		0	0		0	0		0	0
28		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
29		Amortization of I. T. C. - Federal		0	0		0	0		0	0
30		Amortization of I. T. C. - State		0	0		0	0		0	0
31		Utility Operating Expenses	\$75,401	\$368,921	\$444,322	\$66,024	\$349,580	\$415,604	\$71,205	\$362,719	\$433,924
32											
33		Utility Operating Income	-\$75,401	\$170,649	\$95,248	-\$66,024	\$153,109	\$87,085	-\$71,205	\$141,242	\$70,037
34		Gains (Losses) from Disposition of Utility Property (Net)		\$0	0						
35		Total Utility Operating Income	-\$75,401	\$170,649	\$95,248	-\$66,024	\$153,109	\$87,085	-\$71,205	\$141,242	\$70,037
36		Other Income and Deductions									
37		Interest and Dividend Income		1,767	1,767		537	537		535	535
38		Allowance for Funds Used During Construction		0	0		0	0		0	0
39		Non-Utility Income		0	0		97	97		96	96
40		Miscellaneous Non-Utility Expenses		-3,200	-3,200		-4,295	-4,295		-4,278	-4,278
41		Non-Operating Income Taxes					-1,307	-1,307		3,144	3,144
42		Total Other Income and Deductions		-\$1,433	-\$1,433	\$0	-\$4,968	-\$4,968	\$0	-\$501	-\$501
43											
44											
45		Debt Expense									
46		Interest Expense		60,675	60,675		68,952	68,952		73,218	73,218
47		Amortization of Debt Discount and Expense		1,798	1,798		1,779	1,779		1,798	1,798
48		Amortization of Premium on Debt		247	247		271	271		280	280
49		Total Debt Expense		\$62,720	\$62,720	\$0	\$71,002	\$71,002	\$0	\$75,296	\$75,296
50											
51											
52		NET INCOME (LOSS)	-\$75,401	\$106,496	\$31,095	-\$66,024	\$77,139	\$11,115	-\$71,205	\$65,445	-\$5,780

Period Reported: 1996 - 1998

Comparative Operating Income Statements for Prior Years and the Test Year - Woodhaven Water Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	1996 Total (E)	Direct PR (F)	Non-PR (G)	1997 Total (H)	Direct PR (I)	Non-PR (J)	1998 Total (K)
1	460-474	Total Operating Revenues		\$530,714	\$530,714		\$532,185	\$532,185		\$525,934	\$525,934
2	601	Salaries & Wages, Employees	101,172		101,172	86,659		86,659	66,809		66,809
3	603	Salaries & Wages, Officers	0		0	9,708		9,708	5,804		5,804
4	604	Employee Pensions & Benefits		24,768	24,768		29,896	29,896		21,798	21,798
5	615 & 616	Purchased Power & Fuel for Power Prod.		33,295	33,295		34,138	34,138		35,005	35,005
6	618	Chemicals		4,563	4,563		5,037	5,037		3,428	3,428
7	620	Materials & Supplies		10,389	10,389		8,215	8,215		6,609	6,609
8	631	Contractual Services - Engineering		0	0		0	0		0	0
9	632	Contractual Services - Accounting		0	0		449	449		13	13
10	633	Contractual Services - Legal		0	0		127	127		1,501	1,501
11	634	Contractual Services - Management		70,380	70,380		33,204	33,204		108,500	108,500
12	635	Contractual Services - Other		8,666	8,666		10,553	10,553		12,911	12,911
13	641 - 642	Lease Expense		3,074	3,074		2,503	2,503		-223	-223
14	650	Transportation Expense		4,662	4,662		3,187	3,187		5,150	5,150
15	656 - 659	Insurance Expense		10,906	10,906		10,665	10,665		8,730	8,730
16	667	Regulatory Commission Exp. Amortization		0	0		0	0		0	0
17	670	Bad Debt Expense		27,994	27,994		57,703	57,703		11,046	11,046
18	675	Miscellaneous Expense		25,795	25,795		27,734	27,734		19,587	19,587
19		O & M Expenses	101,172	224,492	325,664	96,367	223,411	319,778	72,613	234,055	306,668
20	403	Depreciation Expenses		45,733	45,733		47,192	47,192		47,869	47,869
21	406	Amortization of Utility Plant Acquisition Adjust.		0	0		0	0		0	0
22	407	Amortization - Transaction Costs		0	0		0	0		0	0
23	408	Taxes Other Than Income		30,508	30,508		34,427	34,427		25,353	25,353
24		Income Taxes - Current		22,941	22,941		23,910	23,910		32,412	32,412
25		Deferred Federal Income Taxes		0	0		0	0		0	0
26		Deferred State Income Taxes		0	0		0	0		0	0
27		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
28		Amortization of I. T. C.		0	0		0	0		0	0
29		Utility Operating Expenses	\$101,172	\$323,674	\$424,846	\$96,367	\$328,940	\$425,307	\$72,613	\$339,689	\$412,302
30		Utility Operating Income	-\$101,172	\$207,040	\$105,868	-\$96,367	\$203,245	\$106,878	-\$72,613	\$186,245	\$113,632
31		Gains (Losses) from Disposition of Utility Property (Net)									
32		Total Utility Operating Income									
33		Other Income and Deductions:									
34		Interest and Dividend Income		0	0		369	369		1,495	1,495
35		Allowance for Funds Used During Construction		0	0		0	0		0	0
36		Non-Utility Income		11,412	11,412		3,546	3,546		0	0
37		Miscellaneous Non-Utility Expenses		0	0		0	0		0	0
38		Total Other Income and Deductions	\$0	\$11,412	\$11,412	\$0	\$3,915	\$3,915	\$0	\$1,495	\$1,495
39											
40											
41											
42		Debt Expense:									
43		Interest Expense		68,416	68,416		67,484	67,484		63,362	63,362
44		Amortization of Debt Discount and Expense		1,929	1,929		1,834	1,834		1,845	1,845
45		Amortization of Premium on Debt		385	385		447	447		357	357
46		Total Debt Expense	\$0	\$70,730	\$70,730	\$0	\$69,765	\$69,765	\$0	\$65,564	\$65,564
47											
48											
49		NET INCOME (LOSS)	-\$101,172	\$147,722	\$46,550	-\$96,367	\$137,395	\$41,028	-\$72,613	\$122,176	\$49,563

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 1999 - 2001

Prior Year (1999) 12 Mo. Actual

Schedule

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Person Responsible:

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D. Leppert

Variances in Non-Payroll Operations and Maintenance Expense - Total Company

Line	Account Number (A)	Account Description (B)	1999 (C)	Projected 2000 (D)	2000 Dollar Change (D - C) (E)	2000% Change (E / C) (F)	Projected 2001 (G)	2001 Dollar Change (G - D) (H)	2001% Change (H / D) (I)
1	604	Employee Pensions & Benefits	\$997,427	\$1,013,406	\$15,979	1.6%	\$1,071,669	\$58,263	5.7%
2									
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,190,284	1,193,032	2,748	0.2%	1,202,000	8,968	0.8%
4									
5	618	Chemicals	587,534	558,473	-29,061	-4.9%	596,031	37,558	6.7%
6									
7	620	Materials & Supplies	411,137	381,733	-29,404	-7.2%	389,739	8,006	2.1%
8									
9	631	Contractual Services - Engineering	9,922	12,500	2,578	26.0%	12,181	-319	-2.6%
10									
11	632	Contractual Services - Accounting	92,823	59,442	-33,381	-36.0%	60,337	895	1.5%
12									
13	633	Contractual Services - Legal	135,990	147,983	11,993	8.8%	150,211	2,228	1.5%
14									
15	634	Contractual Services - Management	1,435,112	1,331,519	-103,593	-7.2%	1,351,571	20,052	1.5%
16									
17	635	Contractual Services - Other	1,189,888	1,191,374	1,486	0.1%	1,226,632	35,258	3.0%
18									
19	641 - 642	Lease Expense	78,169	85,818	7,649	9.8%	87,151	1,333	1.6%
20									
21	650	Transportation Expense	216,528	180,966	-35,562	-16.4%	183,691	2,725	1.5%
22									
23	656 - 659	Insurance Expense	334,186	351,691	17,505	5.2%	356,987	5,296	1.5%
24									
25	667	Regulatory Commission Exp. Amortization	416,364	395,391	-20,973	-5.0%	319,892	-75,499	-19.1%
26									
27	670	Bad Debt Expense	282,651	243,728	-38,923	-13.8%	245,519	1,791	0.7%
28									
29	675	Miscellaneous Expense	<u>385,729</u>	<u>156,515</u>	<u>-229,214</u>	-59.4%	<u>384,323</u>	<u>227,808</u>	145.6%
30									
31									
32		SUB-TOTAL O&M	\$7,763,744	\$7,303,571	-\$460,173	-5.9%	\$7,637,934	\$334,363	4.6%

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1996 - 1999

Prior Year (1999) 12 Mo. Actual

Variances in Non-Payroll Operations and Maintenance Expense - Total Company

Line	Account Number (A)	Account Description (B)	1996 (C)	1997 (D)	1997 Dollar Change (D - C) (E)	1997% Change (E / C) (F)	1998 (G)	1998 Dollar Change (G - D) (H)	1998% Change (H / D) (I)	1999 (J)	1999 Dollar Change (J - G) (K)	1999% Change (K / G) (L)
1	604	Employee Pensions & Benefits	\$805,075	\$630,592	-\$174,483	-21.7%	\$850,007	\$219,415	34.8%	\$997,427	\$147,420	17.3%
2												
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,246,685	1,265,109	18,424	1.5%	1,190,271	-74,838	-5.9%	1,190,284	13	0.0%
4												
5	618	Chemicals	636,652	581,427	-55,225	-8.7%	568,249	-13,178	-2.3%	587,534	19,285	3.4%
6												
7	620	Materials & Supplies	493,666	423,207	-70,459	-14.3%	480,789	57,582	13.6%	411,137	-69,652	-14.5%
8												
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	26,017	26,017	#DIV/0!	9,922	-16,095	-61.9%
10												
11	632	Contractual Services - Accounting	52,600	85,825	33,225	63.2%	45,300	-40,525	-47.2%	92,823	47,523	104.9%
12												
13	633	Contractual Services - Legal	74,995	192,799	117,804	157.1%	77,858	-114,941	-59.6%	135,990	58,132	74.7%
14												
15	634	Contractual Services - Management	702,969	813,859	110,890	15.8%	1,331,835	517,976	63.6%	1,435,112	103,277	7.8%
16												
17	635	Contractual Services - Other	854,841	801,530	-53,311	-6.2%	745,489	-56,041	-7.0%	1,189,888	444,399	59.6%
18												
19	641 - 642	Lease Expense	113,415	50,979	-62,436	-55.1%	70,124	19,145	37.6%	78,169	8,045	11.5%
20												
21	650	Transportation Expense	187,338	169,953	-17,385	-9.3%	193,564	23,611	13.9%	216,528	22,964	11.9%
22												
23	656 - 659	Insurance Expense	338,296	360,958	22,662	6.7%	326,834	-34,124	-9.5%	334,186	7,352	2.2%
24												
25	667	Regulatory Commission Exp. Amortization	263,957	366,478	102,521	38.8%	377,193	10,715	2.9%	416,364	39,171	10.4%
26												
27	670	Bad Debt Expense	258,568	397,047	138,479	53.6%	217,809	-179,238	-45.1%	282,651	64,842	29.8%
28												
29	675	Miscellaneous Expense	<u>984,552</u>	<u>890,262</u>	<u>-94,290</u>	<u>-9.6%</u>	<u>882,200</u>	<u>-8,062</u>	<u>-0.9%</u>	<u>385,729</u>	<u>-496,471</u>	<u>-56.3%</u>
30												
31												
32		SUB-TOTAL O&M	\$7,013,609	\$7,030,025	\$16,416	0.2%	\$7,383,539	\$353,514	5.0%	\$7,763,744	\$380,205	5.1%

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Proposed Test Year Period: Future

Period Reported: 1999 - 2001

Prior Year (1999) 12 Mo. Actual

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D. Leppert

Variances in Non-Payroll Operations and Maintenance Expense - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	1999 (C)	Projected 2000 (D)	2000 Dollar Change (D - C) (E)	2000% Change (E / C) (F)	Projected 2001 (G)	2001 Dollar Change (G - D) (H)	2001% Change (H / D) (I)
1	604	Employee Pensions & Benefits	\$26,542	\$23,646	-\$2,896	-10.9%	\$24,490	\$844	3.6%
2									
3	615 & 616	Purchased Power & Fuel for Power Prod.	27,824	33,836	6,012	21.6%	34,607	771	2.3%
4									
5	618	Chemicals	14,940	6,288	-8,652	-57.9%	6,431	143	2.3%
6									
7	620	Materials & Supplies	9,074	9,171	97	1.1%	9,309	138	1.5%
8									
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	0	0	#DIV/0!
10									
11	632	Contractual Services - Accounting	0	0	0	#DIV/0!	0	0	#DIV/0!
12									
13	633	Contractual Services - Legal	8,147	21	-8,126	-99.7%	21	0	0.0%
14									
15	634	Contractual Services - Management	115,938	109,758	-6,180	-5.3%	113,124	3,366	3.1%
16									
17	635	Contractual Services - Other	28,228	33,431	5,203	18.4%	33,949	518	1.5%
18									
19	641 - 642	Lease Expense	-650	2,179	2,829	-435.2%	2,171	-8	-0.4%
20									
21	650	Transportation Expense	3,538	2,891	-647	-18.3%	2,935	44	1.5%
22									
23	656 - 659	Insurance Expense	9,952	6,704	-3,248	-32.6%	6,875	171	2.6%
24									
25	667	Regulatory Commission Exp. Amortization	0	0	0	#DIV/0!	13,012	13,012	#DIV/0!
26									
27	670	Bad Debt Expense	6,024	23,197	17,173	285.1%	23,255	58	0.3%
28									
29	675	Miscellaneous Expense	<u>10,168</u>	<u>572</u>	<u>-9,596</u>	<u>-94.4%</u>	<u>2,006</u>	<u>1,434</u>	<u>250.7%</u>
30									
31									
32		SUB-TOTAL O&M	\$259,725	\$251,694	-\$8,031	-3.1%	\$272,185	\$20,491	8.1%

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1996 - 1999
Prior Year (1999) 12 Mo. Actual

Variances in Non-Payroll Operations and Maintenance Expense - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	1996 (C)	1997 (D)	1997 Dollar Change (D - C) (E)	1997% Change (E / C) (F)	1998 (G)	1998 Dollar Change (G - D) (H)	1998% Change (H / D) (I)	1999 (J)	1999 Dollar Change (J - G) (K)	1999% Change (K / G) (L)
1	604	Employee Pensions & Benefits	\$24,768	\$29,896	\$5,128	20.7%	\$21,798	-\$8,098	-27.1%	\$26,542	\$4,744	21.8%
2												
3	615 & 616	Purchased Power & Fuel for Power Prod.	33,295	34,138	843	2.5%	35,005	867	2.5%	27,824	-7,181	-20.5%
4												
5	618	Chemicals	4,563	5,037	474	10.4%	3,428	-1,609	-31.9%	14,940	11,512	335.8%
6												
7	620	Materials & Supplies	10,389	8,215	-2,174	-20.9%	6,609	-1,606	-19.5%	9,074	2,465	37.3%
8												
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
10												
11	632	Contractual Services - Accounting	0	449	449	#DIV/0!	13	-436	-97.1%	0	-13	-100.0%
12												
13	633	Contractual Services - Legal	0	127	127	#DIV/0!	1,501	1,374	1081.9%	8,147	6,646	442.8%
14												
15	634	Contractual Services - Management	70,380	33,204	-37,176	-52.8%	108,500	75,296	226.8%	115,938	7,438	6.9%
16												
17	635	Contractual Services - Other	8,666	10,553	1,887	21.8%	12,911	2,358	22.3%	28,228	15,317	118.6%
18												
19	641 - 642	Lease Expense	3,074	2,503	-571	-18.6%	-223	-2,726	-108.9%	-650	-427	191.5%
20												
21	650	Transportation Expense	4,662	3,187	-1,475	-31.6%	5,150	1,963	61.6%	3,538	-1,612	-31.3%
22												
23	656 - 659	Insurance Expense	10,906	10,665	-241	-2.2%	8,730	-1,935	-18.1%	9,952	1,222	14.0%
24												
25	667	Regulatory Commission Exp. Amortization	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
26												
27	670	Bad Debt Expense	27,994	57,703	29,709	106.1%	11,046	-46,657	-80.9%	6,024	-5,022	-45.5%
28												
29	675	Miscellaneous Expense	<u>25,795</u>	<u>27,734</u>	<u>1,939</u>	7.5%	<u>19,587</u>	<u>-8,147</u>	-29.4%	<u>10,168</u>	<u>-9,419</u>	-48.1%
30												
31												
32		SUB-TOTAL O&M	\$224,492	\$223,411	-\$1,081	-0.5%	\$234,055	\$10,644	4.8%	\$259,725	\$25,670	11.0%

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Period Reported: 2001

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Person Responsible:

F. Simpson

Income Taxes

Line	Description (A)	Unadjusted Income Taxes at Present Rates (B)	Test Year Income Taxes at Present Rates (C)	Pro Forma Proposed Income Taxes (D)
1	Utility Operating Income (C - 1, line 14)	\$70,037	\$34,854	\$202,338
2	Less: Synchronized Interest Expense (C - 5.4)	-75,296	-85,560	-85,560
3	Add: Income Taxes	67	-32,091	78,025
4	Net Income Before Income Taxes	-5,192	-82,798	194,802
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	-5,192	-82,798	194,802
7	Permanent Differences:			
8	50% Employee Expense	1,897	1,897	1,897
9				
10	Total	1,897	1,897	1,897
11	Timing Differences:			
12	Excess tax Depreciation	-18,883	40,632	40,632
13	Pension Expense - FASB 87	323	323	323
14	Overheads	12,023	12,023	12,023
15	Cost of Removal	0	0	0
16				
17	Tank Painting	-4,767	-4,767	-4,767
18	Total	-11,303	48,212	48,212
19				
20	TAXABLE INCOME - STATE (Current)	-\$14,598	-\$32,689	\$244,911
21	INCOME TAXES - STATE			
22	Current	-1,048	-2,347	17,585
23	Deferred	812	-3,462	-3,462
24	Reconciling adjustment	249		
25	Total	\$12	-\$5,809	\$14,123
26				
27	TAXABLE INCOME - FEDERAL (Current)	-\$13,550	-\$30,342	\$227,326
28	INCOME TAXES - FEDERAL			
29	Current	-4,743	-10,620	79,564
30	Deferred	3,672	-15,663	-15,663
31	Reconciling adjustment	1,126		
32	Total	\$56	-\$26,282	\$63,902
33				

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Person Responsible:	F. Simpson

Period Reported: 2001

Consolidated Federal Income Tax Return

Line

- | | |
|----|----------------------------------------------------------------------------------------------------|
| 1 | A) The procedure used to allocate the consolidated federal income tax liability is as follows: |
| 2 | |
| 3 | Taxes are calculated on a Stand-Alone Basis. |
| 4 | |
| 5 | |
| 6 | |
| 7 | B) The benefits of the consolidated filing of the federal income tax return to CIWC is as follows: |
| 8 | |
| 9 | There is neither a benefit nor a detriment to CIWC. |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | C) The impact of the benefits of filing the consolidated federal income tax return on CIWC's books |
| 16 | is as follows: |
| 17 | |
| 18 | No Impact. |

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible:

F. Simpson

Period Reported: 2001

Deferred Income Tax Expense

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Income Taxes (D)
1	Deferred Income Tax Exp. Calculation:			
2				
3	Timing Differences:			
4	Excess tax Depreciation	\$18,883	-\$40,632	-\$40,632
5	Pension Expense - FASB 87	-323	-323	-323
6	Overheads	-12,023	-12,023	-12,023
7	Cost of Removal	0	0	0
8	Miscellaneous Adjustment	0	0	0
9	Tank Painting	4,767	4,767	4,767
10	Total Taxable Basis for Deferred SIT Expense	\$11,303	-\$48,212	-\$48,212
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Deferred State Income Tax Expense (line 10 x 12)	<u>-\$812</u>	<u>\$3,462</u>	<u>\$3,462</u>
15				
16				
17				
18				
19	Total Taxable Basis for Deferred FIT Expense			
20	(Lines 10 + 14)	10,492	-44,750	-44,750
21				
22	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
23				
24	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>-\$3,672</u>	<u>\$15,663</u>	<u>\$15,663</u>

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 Woodhaven Water Division
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 Person Responsible: F. Simpson

Period Reported: 2001

Difference between Book and Tax Depreciation

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Proposed (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$72,806	72,806	72,806
4	Book Depreciation	<u>53,923</u>	<u>113,438</u>	<u>113,438</u>
5	Tax Depreciation in Excess of Book	18,883	-40,632	-40,632
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$18,883	-\$40,632	-\$40,632
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<u>-\$1,356</u>	<u>\$2,917</u>	<u>\$2,917</u>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	17,527	-37,715	-37,715
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	<u>-\$6,134</u>	<u>\$13,200</u>	<u>\$13,200</u>

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D. Leppert

Proposed Test Year Period: Future
Period Reported: Average 2001

Interest Synchronization

Line

1	- Calculation of synchronized interest:		
2			
3			
4	<u>Calculation Components</u>	<u>Reference</u>	<u>Amount</u>
5			
6			
7			
8			
9	Average Future Test Year Rate Base	B - 1	\$2,073,675
10			
11			
12	Future Test Year Weighted Cost of Debt	D - 1	<u>4.12603%</u>
13			
14			
15			
16			
17	Future Test Year Synchronized Interest	To WP-C1	<u>\$85,560</u>
18		Col. F & H, line 38	

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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F. Simpson

Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/00 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/01 (F)</u>
1	255	Unamortized Federal ITC	\$0	\$0	\$0	\$0
2						
3						
4	255	Unamortized State ITC	0	0	0	0
5						
6						
7		Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

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D. Leppert**Social and Service Club Membership Dues - Total Company**

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>1998</u>			
2		Other Expense	Danville Country Club	\$3,496	Business and Social
3			Employee Club Dues	3,241	Business and Social
4					
5		Items Under \$1,000		845	
6		Aggregate Nonoperating Items		<u>0</u>	
7				<u>\$7,582</u>	
8					
9	675	<u>1999</u>			
10		Other Expense	Danville Country Club	\$4,101	Business and Social
11			Kankakee Country Club	5,303	Business and Social
12			Employee Club Dues	2,700	Business and Social
13					
14		Items Under \$1,000		0	
15		Aggregate Nonoperating Items		<u>0</u>	
16				<u>\$12,104</u>	
17					
18	675	<u>2000</u>			
19		Other Expense	Danville Country Club	\$3,060	Business and Social
20			Kankakee Country Club	3,000	Business and Social
21			Employee Club Dues	3,500	Business and Social
22					
23		Items Under \$1,000		0	
24		Aggregate Nonoperating Items		<u>0</u>	
25				<u>\$9,560</u>	
26					
27	675	<u>2001</u>			
28		Other Expense	Danville Country Club	\$3,106	Business and Social
29			Kankakee Country Club	3,045	Business and Social
30			Employee Club Dues	3,553	Business and Social
31					
32		Items Under \$1,000		0	
33		Aggregate Nonoperating Items		<u>0</u>	
34				<u>\$9,704</u>	

CONSUMERS ILLINOIS WATER COMPANYWoodhaven Water Division
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D. Leppert**Social and Service Club Membership Dues - Woodhaven Water Division**

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of the Organization</u> (E)
1	675	Other Expense		\$0	Business and Social
2					
3					
4					
5					
6					
7		Items Under \$1,000		0	
8		Aggregate Nonoperating Items		0	
9					
10				<u>\$0</u>	

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	1998			
2		Other Expense	United Way	\$7,914	Charitable
3			Danville Area Econ. Devel. Council	5,500	Community & Economic Development
4			Danville Area Community Foundation	2,000	Community & Economic Development
5			Junior Achievement	1,000	Charitable
6			Capital Building Campaign	1,000	Community & Economic Development
7			Danville Soccer Assoc.	1,000	Charitable
8			Schlerman High School	1,000	Charitable
9			Kankakee County Ec. Devel. Council	1,500	Community & Economic Development
10			Kankakee Valley Chamber of Comm.	1,096	Community & Economic Development
11			Christmas in April	1,000	Charitable
12			Provena United Samaritan	1,000	Charitable
13		Items Under \$1,000		10,245	
14		Aggregate Nonoperating Items		0	
15		TOTAL		<u>\$34,255</u>	
16	675	1999			
17		Other Expense	United Way	\$3,613	Charitable
18			Olivet Nazarene University	10,000	Community & Economic Development
19			Boy & Girls Club	1,980	Charitable
20			Rotary Club	1,598	Community & Economic Development
21			Alliance to Restore Kankakee River	5,000	Community & Economic Development
22			Thermal Imaging Fund	1,000	Charitable
23			Village of Bourbonnais	4,500	Charitable
24			The Daily Journal	1,125	Charitable
25			Kankakee County Ec. Devel. Council	3,000	Community & Economic Development
26			Kankakee Valley Chamber of Comm.	1,442	Community & Economic Development
27			Bradley Bourbonnais Little League	1,237	Charitable
28			Danville Family YMCA	1,200	Charitable
29			University of Illinois Exten.	5,000	Community & Economic Development
30			Butler University	1,000	Charitable
31			Eastern Illinois University	1,000	Charitable
32			Vermilion County War Museum	1,000	Charitable
33			Vermilion County Museum	1,000	Charitable
34			Provena United Samaritan	1,000	Charitable
35			Vermilion County Conservation Dist.	1,000	Community & Economic Development
36		Items Under \$1,000		16,911	
37		Aggregate Nonoperating Items		0	
38		TOTAL		<u>\$63,606</u>	
39	675	2000			
40		Other Expense	United Way	\$5,000	Charitable
41			Boy & Girls Club	1,830	Charitable
42			University of Illinois Exten.	5,000	Community & Economic Development
43			Butler University	1,000	Charitable
44			Eastern Illinois University	1,000	Charitable
45			Vermilion County War Museum	1,000	Charitable
46			Vermilion County Museum	1,000	Charitable
47			Provena United Samaritan	1,000	Charitable
48			Vermilion County Conservation Dist.	1,000	Community & Economic Development
49			Danville Family YMCA	1,200	Charitable
50		Items Under \$1,000		30,974	
51		Aggregate Nonoperating Items		0	
52		TOTAL		<u>\$50,004</u>	
53	675	2001			
54		Other Expense	United Way	\$5,000	Charitable
55			Boy & Girls Club	1,830	Charitable
56			University of Illinois Exten.	5,000	Community & Economic Development
57			Butler University	1,000	Charitable
58			Eastern Illinois University	1,000	Charitable
59			Vermilion County War Museum	1,000	Charitable
60			Vermilion County Museum	1,000	Charitable
61			Provena United Samaritan	1,000	Charitable
62			Vermilion County Conservation Dist.	1,000	Community & Economic Development
63			Danville Family YMCA	1,200	Charitable
64		Items Under \$1,000		30,974	
65		Aggregate Nonoperating Items		0	
66		TOTAL		<u>\$50,004</u>	

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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D. Leppert**Charitable Contributions - Woodhaven Water Division**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	675	. <u>2001</u>			
2		Other Expense		\$0	
3				0	
4				0	
5				0	
6				0	
7				0	
8				0	
9				0	
10				0	
11					
12					
13	675	Items Under \$1,000		800	
14					
15		Aggregate Nonoperating Items		0	
16					
17		TOTAL		<u>\$800</u>	

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D. Leppert

Period Reported: 2001

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> (A)	<u>Account Description</u> (B)	<u>Test Year</u> <u>Expense</u> (C)	<u>Ratemaking</u> <u>Adjustments</u> (D)	<u>Expense on C-1</u> (E)
1	660	Miscellaneous Other Expenses	\$152	\$0	\$152
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$152	\$0	\$152

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Schedule C - 9
Page 1 of 2
Person Responsible: D. Leppert

Civic, Political and Related Activities - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
1		<u>1998</u>			
2					
3	675	Other Expense	Citizens for Ryan	\$1,000	Political Contribution
4					
5		Items Under \$1,000		<u>1,350</u>	Political Contribution
6			TOTAL	<u>\$2,350</u>	
7					
8					
9		<u>1999</u>			
10					
11	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
12			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
13			Citizens for Emil Jones	2,000	Political Contribution
14			Citizens for Phil Novak	1,050	Political Contribution
15			Citizens for Rauschenberger	1,500	Political Contribution
16			M. Madigan	3,000	Political Contribution
17					
18		Items Under \$1,000		<u>7,800</u>	Political Contribution
19			TOTAL	<u>19,350</u>	
20					
21					
22		<u>2000</u>			
23					
24	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
25			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
26			Citizens for Emil Jones	2,000	Political Contribution
27			Citizens for Phil Novak	1,050	Political Contribution
28			Citizens for Rauschenberger	1,500	Political Contribution
29			M. Madigan	3,000	Political Contribution
30					
31		Items Under \$1,000		<u>13,800</u>	Political Contribution
32				<u>25,350</u>	
33					
34					
35		<u>2001</u>			
36					
37	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
38			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
39			Citizens for Emil Jones	2,000	Political Contribution
40			Citizens for Phil Novak	1,050	Political Contribution
41			Citizens for Rauschenberger	1,500	Political Contribution
42			M. Madigan	3,000	Political Contribution
43					
44		Items Under \$1,000		<u>13,800</u>	Political Contribution
45				<u>25,350</u>	

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 2001

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Person Responsible: D. Leppert

Civic, Political and Related Activities - Woodhaven Water Division

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of</u> <u>Recipient of Expenditure</u> (E)
1		Total Company costs from page 1 are charged to Corporate cost center and allocated to divisions through Contractual Services - Management			

Period Reported: 2001

Rate Case Expense

Analysis of Total Projected Expenses:

Line	(A)	Categories	Amount
1		Outside Consultants / Witnesses	\$100,000
2		Outside Legal Services	75,000
3		Paid Overtime (see footnote #1)	0
4		Other Expenses (see footnote #2)	<u>164,880</u>
5			
6			
7		Total Expense	\$339,880

					Projected Total	Type of Service	Specific Service	Total	Amount in
					Exp. Of Instant	Rendered	Rendered	Jurisdictional	Jurisdictional
					Rate Case			(3 Year Amort.)	Proposed C-1
10	(B)	<u>Outside Consultant / Witness Detail:</u>							
11		<u>Name</u>	<u>Estimated Fee</u>	<u>Basis of Charge</u>	<u>Travel Exp.</u>	<u>Other Exp.</u>			
12		Jones, Day, Reavis & Pogue	\$70,600		\$4,400		Legal Overview	\$12,068	\$4,023
13		PSC - Legal	63,750	Hourly at Cost	5,250		Direct Legal Support	9,880	3,293
14		AUS - Pauline Ahern	23,000		2,000		Rate of Return on Equity	3,683	1,228
15		Guastella Associates	17,500		2,500		Depreciation Study	2,830	943
16		GPM - David Monie	16,500		3,500		Cost of Service Study	2,976	992
17		Arthur Andersen	35,000				Compliance with Sch. H-2	5,244	1,748
18		PSC - Rate Dept.	37,500	Hourly at Cost	12,000		Case Mgt. Assist. & Support	7,135	2,378
19		Other Expenses - Misc.	0		0	<u>46,380</u>	Please see Footnote #2	<u>7,274</u>	<u>2,425</u>
20			\$263,850		\$29,650	\$46,380		\$51,090	\$17,030
21						\$339,880			

- 23 (C) Footnotes:
 24 1) Paid overtime is not anticipated / reflected in this filing with regard to rate case expense.
 25 2) Other Expenses includes \$10,000 transcripts, \$5,000 notification, \$2,000 printing and \$5,000 engineering.

- 26
 27
 28 (D) Amortization of Previous Rate Case Expenses:
 29 Proposed rates reflected on Schedule C - 1 reflect amortizations of previous rate case expense as follows:

30
 31 Woodhaven Water Division: \$3,808

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Schedule C - 10.1
Page 1 of 1
Person Responsible: F. Simpson

Period Reported: 2001

Rate Case Expense Comparisons

Line	Categories	Current Case Amount	Prior Case Docket # 95-0641 Filed Amount - <u>Woodhaven</u>
1	Outside Consultants / Witnesses	\$14,733	\$0
2	Outside Legal Services	12,068	19,000
3	Paid Overtime	0	0
4	Other Expenses	<u>24,289</u>	<u>2,000</u>
5			
6			
7	Total Expense	<u>\$51,090</u>	<u>\$21,000</u>

If 20% Difference - Explanation:

Prior case amounts above are as filed. A stipulation with the Woodhaven Homeowners Association at the time of filing #95-0641 resulted in the reduced amount as reflected above. Actual costs of # 95-0641 are not readily available at time of current filing. Consumers Illinois Water Company is utilizing PSC legal and rate staff in this proceeding for significant savings.

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual**Total Payroll Costs****Total Company**

Schedule

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Person Responsible:

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D. Leppert

<u>Line</u>	<u>Function</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Direct Payroll to O & M	\$3,277,775	\$3,522,115	\$3,507,717	\$3,915,995
2	Direct Payroll to Construction	624,059	440,804	709,277	475,685
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>312,884</u>	<u>230,839</u>	<u>94,655</u>	<u>106,181</u>
5					
6	Total Payroll Costs	\$4,214,718	\$4,193,758	\$4,311,649	\$4,497,862
7					
8					
9	Total Pension Costs	-15,293	13,275	13,294	13,294
10	Total Payroll Related Taxes	321,047	322,117	350,996	365,085
11	Total Other Benefits	1,115,272	1,020,959	1,106,090	1,127,553
12					
13	Total Payroll-Related Costs	\$1,421,026	\$1,356,351	\$1,470,381	\$1,505,933
14					
15					
16	Total Payroll-Related Costs to O & M	1,063,155	1,130,292	1,306,667	1,398,129
17					
18	Total Payroll-Related Costs to Const.	357,871	226,059	163,714	107,803
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$4,340,930	\$4,652,407	\$4,814,384	\$5,314,125

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual**Total Payroll Costs**

Woodhaven Water Division

Schedule

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Person Responsible:

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D. Leppert

<u>Line</u>	<u>Function</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Direct Payroll to O & M	\$72,613	\$75,401	\$66,024	\$71,205
2	Direct Payroll to Construction	2,350	3,677	13,879	12,006
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>14,594</u>	<u>9,533</u>	<u>4,462</u>	<u>4,812</u>
5					
6	Total Payroll Costs	\$89,557	\$88,612	\$84,365	\$88,024
7					
8					
9	Total Pension Costs	-494	339	323	323
10	Total Payroll Related Taxes	7,322	8,309	7,162	7,162
11	Total Other Benefits	23,408	28,030	25,397	25,913
12					
13	Total Payroll-Related Costs	\$30,236	\$36,678	\$32,882	\$33,398
14					
15					
16	Total Payroll-Related Costs to O & M	17,535	31,259	29,398	30,676
17					
18	Total Payroll-Related Costs to Const.	12,701	5,419	3,483	2,721
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$90,148	\$106,660	\$95,422	\$101,882

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
Rate Case Docket No. 00-

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Page 1 of 10
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1996 and 1997

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1996 Direct Payroll Costs (C)	Actual 1997 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (F)
1	601 - 603	Source of Supply - Operations	\$181,113	\$190,105	\$8,992	4.96%
2						
3	601 - 603	Source of Supply - Maintenance	81,100	74,094	-7,006	-8.64%
4						
5	601 - 603	Water Treatment - Operations	456,033	477,448	21,415	4.70%
6						
7	601 - 603	Water Treatment - Maintenance	166,226	150,906	-15,320	-9.22%
8						
9	601 - 603	Transmission and Distribution - Operations	461,022	437,716	-23,306	-5.06%
10						
11	601 - 603	Transmission and Distribution - Maintenance	310,365	322,183	11,818	3.81%
12						
13	601 - 603	Customer Accounts Expense	474,665	428,303	-46,362	-9.77%
14						
15	601 - 603	Admin. & General Expense	605,799	607,029	1,230	0.20%
16						
17	601 - 603	Sewer Related Payroll	<u>581,588</u>	<u>490,813</u>	<u>-90,775</u>	<u>-15.61%</u>
18		SUB-TOTAL Payroll O&M Expense	3,317,911	3,178,597	-139,314	-4.20%
19						
20	105	Capital	667,557	475,685	-191,872	-28.74%
21	419,421,426	Non-operating & Other	190,227	106,181	-84,046	-44.18%
22						
23						
24		Total Payroll Costs:	\$4,175,695	\$3,760,464	-\$415,231	-9.94%
25						

Note - Includes Sewer Payroll as well

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
Rate Case Docket No. 00-

Schedule C - 11.1
Page 2 of 10
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1996 and 1997

Comparison of Actual Payroll Costs in Prior Years - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	Actual 1996 Direct Payroll Costs (C)	Actual 1997 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (F)
1	601 - 603	Source of Supply - Operations	\$3,747	\$4,801	\$1,053	28.11%
2						
3	601 - 603	Source of Supply - Maintenance	262	100	-162	-61.96%
4						
5	601 - 603	Water Treatment - Operations	36,190	36,815	625	1.73%
6						
7	601 - 603	Water Treatment - Maintenance	688	195	-493	-71.64%
8						
9	601 - 603	Transmission and Distribution - Operations	3,354	2,458	-897	-26.73%
10						
11	601 - 603	Transmission and Distribution - Maintenance	3,697	3,252	-445	-12.04%
12						
13	601 - 603	Customer Accounts Expense	7,515	13,858	6,343	84.41%
14						
15	601 - 603	Admin. & General Expense	45,718	34,889	-10,829	-23.69%
16						
17	601 - 603	Other	0	0	0	#DIV/0!
18		SUB-TOTAL Payroll O&M Expense	101,172	96,367	-4,804	-4.75%
19						
20	105	Capital	4,804	4,581	-223	-4.64%
21	419,421,426	Non-operating & Other	5,492	8,413	2,921	53.19%
22						
23						
24		Total Payroll Costs:	\$111,467	\$109,361	-\$2,106	-1.89%
25						

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

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Person Responsible: D Leppert

Proposed Test Year Period: Future

Period Reported: 1997 and 1998

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1997 Direct Payroll Costs (C)	Actual 1998 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (F)
1	601 - 603	Source of Supply - Operations	\$190,105	\$224,411	\$34,306	18.05%
2						
3	601 - 603	Source of Supply - Maintenance	74,094	69,127	-4,967	-6.70%
4						
5	601 - 603	Water Treatment - Operations	477,448	489,126	11,678	2.45%
6						
7	601 - 603	Water Treatment - Maintenance	150,906	186,696	35,790	23.72%
8						
9	601 - 603	Transmission and Distribution - Operations	437,716	500,451	62,735	14.33%
10						
11	601 - 603	Transmission and Distribution - Maintenance	322,183	236,064	-86,119	-26.73%
12						
13	601 - 603	Customer Accounts Expense	428,303	388,617	-39,686	-9.27%
14						
15	601 - 603	Admin. & General Expense	607,029	788,550	181,521	29.90%
16						
17	601 - 603	Sewer Related Payroll	<u>490,813</u>	<u>394,737</u>	<u>-96,076</u>	<u>-19.57%</u>
18		SUB-TOTAL Payroll O&M Expense	3,178,597	3,277,779	99,182	3.12%
19						
20	105	Capital	475,685	624,059	148,374	31.19%
21	419,421,426	Non-operating & Other	106,181	312,884	206,703	194.67%
22						
23						
24		Total Payroll Costs:	\$3,760,464	\$4,214,722	\$454,258	12.08%
25						

Note - Includes Sewer Payroll as well

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
Rate Case Docket No. 00-

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 and 1998

Comparison of Actual Payroll Costs in Prior Years - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	Actual 1997 Direct Payroll Costs (C)	Actual 1998 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (F)
1	601 - 603	Source of Supply - Operations	\$4,801	\$3,683	-\$1,118	-23.28%
2						
3	601 - 603	Source of Supply - Maintenance	100	\$0	-100	-100.00%
4						
5	601 - 603	Water Treatment - Operations	36,815	\$45,873	9,059	24.61%
6						
7	601 - 603	Water Treatment - Maintenance	195	\$402	206	105.75%
8						
9	601 - 603	Transmission and Distribution - Operations	2,458	\$180	-2,278	-92.68%
10						
11	601 - 603	Transmission and Distribution - Maintenance	3,252	\$2,065	-1,187	-36.49%
12						
13	601 - 603	Customer Accounts Expense	13,858	\$4,123	-9,735	-70.25%
14						
15	601 - 603	Admin. & General Expense	34,889	\$15,516	-19,374	-55.53%
16						
17	601 - 603	Other	0	771	771	#DIV/0!
18		SUB-TOTAL Payroll O&M Expense	96,367	72,613	-23,754	-24.65%
19						
20	105	Capital	4,581	2,653	-1,928	-42.08%
21	419,421,426	Non-operating & Other	8,413	4,849	-3,564	-42.36%
22						
23						
24		Total Payroll Costs:	\$109,361	\$80,115	-\$29,246	-26.74%
25						

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1998 Direct Payroll Costs (C)	Actual 1999 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (F)
1	601 - 603	Source of Supply	\$50,605	\$56,928	\$6,323	12.49%
2						
3	601 - 603	Pumping Operations	176,207	192,986	16,779	9.52%
4						
5	601 - 603	Pumping Maintenance	66,726	38,462	-28,264	-42.36%
6						
7	601 - 603	Water Treatment - Operations	489,126	535,702	46,576	9.52%
8						
9	601 - 603	Water Treatment - Maintenance	186,696	107,614	-79,082	-42.36%
10						
11	601 - 603	Transmission and Distribution - Operations	500,451	309,761	-190,690	-38.10%
12						
13	601 - 603	Transmission and Distribution - Maintenance	236,064	384,315	148,251	62.80%
14						
15	601 - 603	Customer Accounts Expense	388,617	738,521	349,904	90.04%
16						
17	601 - 603	Admin. & General Expense	788,550	761,928	-26,622	-3.38%
18						
19	601 - 603	Sewer Related Payroll	394,737	395,898	1,161	0.29%
20		SUB-TOTAL Payroll O&M Expense	3,277,779	3,522,115	244,336	7.45%
21						
22	105	Capitalized	624,059	448,727	-175,332	-28.10%
23	142-184	Other Balance Sheet	312,884	39,606	-273,278	-87.34%
24	421	Non-operating	0	135,479	135,479	#DIV/0!
25						
26		Total Payroll Costs:	\$4,214,722	\$4,145,927	-\$68,795	-1.63%
27						

Note - Includes Sewer Payroll as well

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible: D Leppert

Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

Comparison of Actual Payroll Costs in Prior Years - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	Actual 1998 Direct Payroll Costs (C)	Actual 1999 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	280	\$291	\$11	3.84%
2						
3	601 - 603	Pumping Operations	3,403	\$3,534	131	3.84%
4						
5	601 - 603	Pumping Maintenance	0	\$0	0	#DIV/0!
6						
7	601 - 603	Water Treatment - Operations	45,873	\$47,635	1,761	3.84%
8						
9	601 - 603	Water Treatment - Maintenance	402	\$417	15	3.84%
10						
11	601 - 603	Transmission and Distribution - Operations	180	\$187	7	3.84%
12						
13	601 - 603	Transmission and Distribution - Maintenance	2,065	\$2,145	79	3.84%
14						
15	601 - 603	Customer Accounts Expense	4,123	\$4,281	158	3.84%
16						
17	601 - 603	Administrative & General Expense	16,287	\$16,912	625	3.84%
18		SUB-TOTAL Payroll O&M Expense	72,613	75,401	2,788	3.84%
19						
20	105 - 108	Capitalized	2,653	3,677	1,024	38.59%
21	142 - 184	Other Balance Sheet	4,849	8,438	3,589	74.02%
22	421	Non-Operating	0	1,095	1,095	#DIV/0!
23						
24		Total Payroll Costs:	\$80,115	\$88,612	\$8,496	10.60%
25						

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1999 and 2000

Prior Year (1999) 12 Mo. Actual

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1999 Direct Payroll Costs (C)	Projected 2000 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$56,928	\$46,422	-\$10,506	-18.45%
2						
3	601 - 603	Pumping Operations	192,986	178,635	-14,351	-7.44%
4						
5	601 - 603	Pumping Maintenance	38,462	83,408	44,946	116.86%
6						
7	601 - 603	Water Treatment - Operations	535,702	559,149	23,447	4.38%
8						
9	601 - 603	Water Treatment - Maintenance	107,614	193,112	85,498	79.45%
10						
11	601 - 603	Transmission and Distribution - Operations	309,761	533,244	223,483	72.15%
12						
13	601 - 603	Transmission and Distribution - Maintenance	384,315	345,006	-39,309	-10.23%
14						
15	601 - 603	Customer Accounts Expense	738,521	492,916	-245,605	-33.26%
16						
17	601 - 603	Admin. & General Expense	761,928	681,937	-79,991	-10.50%
18						
19	601 - 603	Sewer Related Payroll	<u>395,898</u>	<u>393,888</u>	<u>-2,010</u>	<u>-0.51%</u>
20		SUB-TOTAL Payroll O&M Expense	3,522,115	3,507,717	-14,398	-0.41%
21						
22	105	Capitalized	448,727	709,277	260,550	58.06%
23	142-184	Other Balance Sheet	39,606	62,134	22,528	56.88%
24	421	Non-operating	135,479	32,521	-102,958	-76.00%
25						
26		Total Payroll Costs:	\$4,145,927	\$4,311,649	\$165,722	4.00%
27						

Note - Includes Sewer Payroll as well

(1) For variance explanations, please refer to WP -C11.1

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1999 and 2000

Prior Year (1999) 12 Mo. Actual

Comparison of Actual Payroll Costs in Prior Years - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	Actual 1999 Direct Payroll Costs (C)	Projected 2000 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$291	\$303	\$12	4.23%
2						
3	601 - 603	Pumping Operations	3,534	3,080	-454	-12.84%
4						
5	601 - 603	Pumping Maintenance	0	99	99	#DIV/0!
6						
7	601 - 603	Water Treatment - Operations	47,635	32,832	-14,803	-31.07%
8						
9	601 - 603	Water Treatment - Maintenance	417	345	-72	-17.17%
10						
11	601 - 603	Transmission and Distribution - Operations	187	1,671	1,484	793.75%
12						
13	601 - 603	Transmission and Distribution - Maintenance	2,145	2,516	372	17.33%
14						
15	601 - 603	Customer Accounts Expense	4,281	9,459	5,178	120.96%
16						
17	601 - 603	Administrative & General Expense	<u>16,912</u>	<u>15,718</u>	<u>-1,194</u>	<u>-7.06%</u>
18		SUB-TOTAL Payroll O&M Expense	75,401	66,024	-9,377	-12.44%
19						
20	105 - 108	Capitalized	3,677	13,879	10,202	277.42%
21		Other Balance Sheet	8,438	4,462	-3,977	-47.12%
22	142 - 184	Non-Operating	1,095	0	-1,095	-100.00%
23						
24		Total Payroll Costs:	\$88,612	\$84,365	-\$4,247	-4.79%
25						

(1) For variance explanations, please refer to WP -C11.1

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 2000 and 2001

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Projected 2000 Direct Payroll Costs (C)	Projected 2001 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$46,422	\$51,133	\$4,710	10.15%
2						
3	601 - 603	Pumping Operations	178,635	211,774	33,139	18.55%
4						
5	601 - 603	Pumping Maintenance	83,408	100,587	17,179	20.60%
6						
7	601 - 603	Water Treatment - Operations	559,149	624,297	65,148	11.65%
8						
9	601 - 603	Water Treatment - Maintenance	193,112	221,808	28,696	14.86%
10						
11	601 - 603	Transmission and Distribution - Operations	533,244	609,640	76,396	14.33%
12						
13	601 - 603	Transmission and Distribution - Maintenance	345,006	403,882	58,876	17.07%
14						
15	601 - 603	Customer Accounts Expense	492,916	549,892	56,976	11.56%
16						
17	601 - 603	Admin. & General Expense	681,937	751,198	69,261	10.16%
18						
19	601 - 603	Sewer Related Payroll	393,888	391,785	-2,103	-0.53%
20		SUB-TOTAL Payroll O&M Expense	3,507,717	3,915,995	408,278	11.64%
21						
22	105	Capitalized	709,277	475,685	-233,592	-32.93%
23	142-184	Other Balance Sheet	62,134	71,271	9,137	14.71%
24	421	Non-operating	32,521	34,910	2,389	7.35%
25						
26		Total Payroll Costs:	\$4,311,649	\$4,497,862	\$186,213	4.32%
27						

Note - Includes Sewer Payroll as well

(1) For variance explanations, please refer to WP - C11.1

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 2000 and 2001

Comparison of Actual Payroll Costs in Prior Years - Woodhaven Water Division

Line	Account Number (A)	Account Description (B)	Projected 2000 Direct Payroll Costs (C)	Projected 2001 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$303	\$327	\$24	7.85%
2						
3	601 - 603	Pumping Operations	3,080	3,322	242	7.85%
4						
5	601 - 603	Pumping Maintenance	99	106	8	7.84%
6						
7	601 - 603	Water Treatment - Operations	32,832	35,409	2,577	7.85%
8						
9	601 - 603	Water Treatment - Maintenance	345	372	27	7.85%
10						
11	601 - 603	Transmission and Distribution - Operations	1,671	1,802	131	7.85%
12						
13	601 - 603	Transmission and Distribution - Maintenance	2,516	2,714	197	7.85%
14						
15	601 - 603	Customer Accounts Expense	9,459	10,202	742	7.85%
16						
17	601 - 603	Administrative & General Expense	<u>15,718</u>	<u>16,952</u>	<u>1,234</u>	<u>7.85%</u>
18		SUB-TOTAL Payroll O&M Expense	66,024	71,205	5,181	7.85%
19						
20	105 - 108	Capitalized	13,879	12,006	-1,873	-13.49%
21						
22	142 - 184	Other Balance Sheet	0	4,812	4,812	#DIV/0!
23						
24		Total Payroll Costs:	\$79,903	\$88,024	\$8,121	10.16%
25						

(1) For variance explanations, please refer to WP -C11.1

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Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Direct Payroll by Function**Total Company**

<u>Line</u>	<u>Function</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Source of Supply and Pumping	\$293,538	\$288,376	\$308,465	\$363,494
2					
3	Water Treatment	675,822	643,316	752,261	846,104
4					
5	Transmission and Distribution	736,515	694,076	878,250	1,013,522
6					
7	Customer Accounts	388,617	738,521	492,916	549,892
8					
9	Sales	0	0	0	0
10					
11	Administrative and General	788,550	761,928	681,937	751,198
12					
13	Sewer Related	<u>394,737</u>	<u>395,898</u>	<u>393,888</u>	<u>391,785</u>
14					
15	Total Payroll Charged to O&M Expense	\$3,277,779	\$3,522,115	\$3,507,717	\$3,915,995
16					
17	Total Payroll Charged to Other	312,884	230,839	94,655	106,181
18	Total Payroll Charged to Construction	<u>624,059</u>	<u>440,804</u>	<u>709,277</u>	<u>475,685</u>
19					
20					
21					
22	TOTAL PAYROLL	\$4,214,722	\$4,193,758	\$4,311,649	\$4,497,862

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Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Direct Payroll by Function

Woodhaven Water Division

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	Source of Supply and Pumping	\$3,683	\$3,825	\$3,482	\$3,755
2					
3	Water Treatment	46,275	48,052	33,178	35,781
4					
5	Transmission and Distribution	2,245	2,332	4,187	4,515
6					
7	Customer Accounts	4,123	4,281	9,459	10,202
8					
9	Sales	0	0	0	0
10					
11	Administrative and General	<u>16,287</u>	<u>16,912</u>	<u>15,718</u>	<u>16,952</u>
12					
13	Total Payroll Charged to O&M Expense	\$72,613	\$75,401	\$66,024	\$71,205
14					
15	Total Payroll Charged to Other	14,594	9,533	4,462	4,812
16	Total Payroll Charged to Construction	<u>2,350</u>	<u>3,677</u>	<u>13,879</u>	<u>12,006</u>
17					
18					
19					
20	TOTAL PAYROLL	\$89,557	\$88,612	\$84,365	\$88,024

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Period Reported: 1996

Union and Non-union Payroll Costs

Total Company

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		47	0.1%	1/1/96	1/1/96 -12/31/96	\$1,551,775	\$1,841	\$1,841	\$1,553,616
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	31	6.2%	1/1/96	1/1/96 -12/31/96	1,242,269	76,723	76,723	1,318,992
10									
11	Non-Exempt								
12									
13	Full-Time	37	1.5%	1/1/96	1/1/96 -12/31/96	911,207	13,281	13,281	924,488
14									
15	Part-Time	<u>13</u>	3.0%	1/1/96	1/1/96 -12/31/96	<u>48,361</u>	<u>1,440</u>	<u>1,440</u>	<u>49,801</u>
16									
17	Total	128	2.5%			\$3,753,612	\$93,285	\$93,285	\$3,846,897

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Union and Non-union Payroll Costs

Woodhaven Water Division

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		0	0.0%	1/1/96	1/1/96 -12/31/96	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	3.0%	1/1/96	1/1/96 -12/31/96	56,483	<u>1,693</u>	1,693	58,175
10									
11	Non-Exempt								
12									
13	Full-Time	6	8.9%	1/1/96	1/1/96 -12/31/96	144,353	<u>12,798</u>	12,798	157,151
14									
15	Part-Time	2	62.0%	1/1/96	1/1/96 -12/31/96	<u>5,814</u>	<u>3,602</u>	<u>3,602</u>	<u>9,415</u>
16									
17	Total	9	8.8%			\$206,649	\$18,093	\$18,093	\$224,742

NOTE - Exempt includes Direct Corporate Payroll

Period Reported: 1997

Union and Non-union Payroll Costs

Total Company

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		48	4.1%	1/1/97	1/1/97 -12/31/97	\$1,553,616	\$63,786	\$63,786	\$1,617,402
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	29	-0.4%	1/1/97	1/1/97 -12/31/97	1,318,992	-5,611	-5,611	1,313,381
10									
11	Non-Exempt								
12									
13	Full-Time	35	2.1%	1/1/97	1/1/97 -12/31/97	924,488	19,118	19,118	943,606
14									
15	Part-Time	<u>12</u>	0.3%	1/1/97	1/1/97 -12/31/97	<u>49,801</u>	<u>154</u>	<u>154</u>	<u>49,955</u>
16									
17	Total	124	2.0%			\$3,846,897	\$77,447	\$77,447	\$3,924,344

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Union and Non-union Payroll Costs

Woodhaven Water Division

<u>Line</u>	<u>Employee Group or Affiliation</u> <u>(A)</u>	<u>Number of</u> <u>Employees</u> <u>(B)</u>	<u>Percentage</u> <u>Increase to</u> <u>Base Wages</u> <u>(C)</u>	<u>Effective</u> <u>Date</u> <u>(D)</u>	<u>Effective</u> <u>Period</u> <u>(E)</u>	<u>Base Wages</u> <u>Before</u> <u>Increase</u> <u>(F)</u>	<u>Annualized</u> <u>Wage</u> <u>Increase</u> <u>(G)</u>	<u>Wage</u> <u>Increase</u> <u>in Year</u> <u>(H)</u>	<u>Total</u> <u>Base Wages</u> <u>in Year</u> <u>(I)</u>
1	<u>Union -</u>								
2		0	0.0%	1/1/97	1/1/97 -12/31/97	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	3.4%	1/1/97	1/1/97 -12/31/97	58,175	1,992	1,992	60,167
10									
11	Non-Exempt								
12									
13	Full-Time	6	-20.7%	1/1/97	1/1/97 -12/31/97	157,151	-32,484	-32,484	124,667
14									
15	Part-Time	<u>1</u>	-86.2%	1/1/97	1/1/97 -12/31/97	<u>9,415</u>	<u>-8,115</u>	<u>-8,115</u>	<u>1,300</u>
16									
17	Total	8	-17.2%			\$224,742	-\$38,607	-\$38,607	\$186,135

NOTE - Exempt includes Direct Corporate Payroll

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Woodhaven Water Division

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Union and Non-union Payroll Costs**Total Company**

<u>Line</u>	<u>Employee Group or Affiliation</u> <u>(A)</u>	<u>Number of</u> <u>Employees</u> <u>(B)</u>	<u>Percentage</u> <u>Increase to</u> <u>Base Wages</u> <u>(C)</u>	<u>Effective</u> <u>Date</u> <u>(D)</u>	<u>Effective</u> <u>Period</u> <u>(E)</u>	<u>Base Wages</u> <u>Before</u> <u>Increase</u> <u>(F)</u>	<u>Annualized</u> <u>Wage</u> <u>Increase</u> <u>(G)</u>	<u>Wage</u> <u>Increase</u> <u>in Year</u> <u>(H)</u>	<u>Total</u> <u>Base Wages</u> <u>in Year</u> <u>(I)</u>
1	<u>Union -</u>								
2		44	-5.3%	1/1/98	1/1/98 -12/31/98	\$1,617,402	-\$85,217	-\$85,217	\$1,532,185
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	27	-10.0%	1/1/98	1/1/98 -12/31/98	1,313,381	-131,904	-131,904	1,181,477
10									
11	Non-Exempt								
12									
13	Full-Time	36	4.6%	1/1/98	1/1/98 -12/31/98	943,606	43,561	43,561	987,167
14									
15	Part-Time	<u>10</u>	23.2%	1/1/98	1/1/98 -12/31/98	<u>49,955</u>	<u>11,611</u>	<u>11,611</u>	<u>61,566</u>
16									
17	Total	117	-4.1%			\$3,924,344	-\$161,949	-\$161,949	\$3,762,395

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Union and Non-union Payroll Costs

Woodhaven Water Division

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		0	0.0%	1/1/98	1/1/98 -12/31/98	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	5.4%	1/1/98	1/1/98 -12/31/98	60,167	3,253	3,253	63,420
10									
11	Non-Exempt								
12									
13	Full-Time	4	7.9%	1/1/98	1/1/98 -12/31/98	124,667	9,818	9,818	134,486
14									
15	Part-Time	0	-100.0%	1/1/98	1/1/98 -12/31/98	1,300	-1,300	-1,300	0
16									
17	Total	5	6.3%			\$186,135	\$11,772	\$11,772	\$197,906

NOTE - Exempt includes Direct Corporate Payroll

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Union and Non-union Payroll Costs

Total Company

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		44	2.6%	1/1/99	1/1/99 -12/31/99	\$1,532,185	\$40,048	\$40,048	\$1,572,233
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	21	-17.8%	1/1/99	1/1/99 -12/31/99	1,181,477	-210,177	-210,177	971,300
10									
11	Non-Exempt								
12									
13	Full-Time	36	5.5%	1/1/99	1/1/99 -12/31/99	987,167	54,648	54,648	1,041,815
14									
15	Part-Time	17	60.4%	1/1/99	1/1/99 -12/31/99	61,566	37,186	37,186	98,752
16									
17	Total	118	-2.1%			\$3,762,395	-\$78,295	-\$78,295	\$3,684,100

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Period Reported: 1999
Prior Year (1999) 12 Mo. Actual

Union and Non-union Payroll Costs

Woodhaven Water Division

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		0	0.0%	1/1/99	1/1/99 -12/31/99	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	3.7%	1/1/99	1/1/99 -12/31/99	63,420	2,317	2,317	65,737
10									
11	Non-Exempt								
12									
13	Full-Time	4	4.9%	1/1/99	1/1/99 -12/31/99	134,486	6,541	6,541	141,027
14									
15	Part-Time	0	0.0%	1/1/99	1/1/99 -12/31/99	0	0	0	0
16									
17	Total	5	4.5%			\$197,906	\$8,858	\$8,858	\$206,764

NOTE - Exempt includes Direct Corporate Payroll

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Period Reported: 2000

Union and Non-union Payroll Costs

Total Company

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		43	3.9%	1/1/00	1/1/00 -12/31/00	\$1,572,233	\$60,892	\$60,892	\$1,633,125
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	21	18.4%	1/1/00	1/1/00 -12/31/00	971,300	179,088	179,088	1,150,388
10									
11	Non-Exempt								
12									
13	Full-Time	34	12.8%	1/1/00	1/1/00 -12/31/00	1,041,815	133,192	133,192	1,175,007
14									
15	Part-Time	<u>16</u>	10.6%	1/1/00	1/1/00 -12/31/00	<u>98,752</u>	<u>10,487</u>	<u>10,487</u>	<u>109,239</u>
16									
17	Total	114	10.4%			\$3,684,100	\$383,659	\$383,659	\$4,067,759

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Union and Non-union Payroll Costs

Woodhaven Water Division

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		0	0.0%	1/1/00	1/1/00 -12/31/00	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	6.2%	1/1/00	1/1/00 -12/31/00	65,737	4,091	4,091	69,828
10									
11	Non-Exempt								
12									
13	Full-Time	4	4.3%	1/1/00	1/1/00 -12/31/00	141,027	6,013	6,013	147,040
14									
15	Part-Time	0	0.0%	1/1/00	1/1/00 -12/31/00	0	0	0	0
16									
17	Total	5	4.9%			\$206,764	\$10,104	\$10,104	\$216,868

NOTE - Exempt includes Direct Corporate Payroll

Period Reported: 2001

Union and Non-union Payroll Costs

Total Company

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		43	3.6%	1/1/01	1/1/01 -12/31/01	\$1,633,125	\$58,390	\$58,390	\$1,691,515
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	21	5.5%	1/1/01	1/1/01 -12/31/01	1,150,388	62,922	62,922	1,213,310
10									
11	Non-Exempt								
12									
13	Full-Time	35	5.6%	1/1/01	1/1/01 -12/31/01	1,175,007	65,661	65,661	1,240,668
14									
15	Part-Time	<u>15</u>	-2.9%	1/1/01	1/1/01 -12/31/01	<u>109,239</u>	<u>-3,124</u>	<u>-3,124</u>	<u>106,115</u>
16									
17	Total	114	4.5%			\$4,067,759	\$183,849	183,849	\$4,251,608

CONSUMERS ILLINOIS WATER COMPANY

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Union and Non-union Payroll Costs

Woodhaven Water Division

Line	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1	<u>Union -</u>								
2		0	0.0%	1/1/01	1/1/01 -12/31/01	\$0	\$0	\$0	\$0
3									
4									
5									
6									
7									
8	<u>Non-union -</u>								
9	Exempt	1	4.3%	1/1/01	1/1/01 -12/31/01	69,828	2,997	2,997	72,825
10									
11	Non-Exempt								
12									
13	Full-Time	4	4.4%	1/1/01	1/1/01 -12/31/01	147,040	6,433	6,433	153,472
14									
15	Part-Time	0	0.0%	1/1/01	1/1/01 -12/31/01	0	0	0	0
16									
17	Total	5	4.3%			\$216,868	\$9,430	9,430	\$226,297

NOTE - Exempt includes Direct Corporate Payroll